

Worksheet V – Standard Deduction

If you are filing your Montana individual income tax return Form 2 using filing status 3a, "married filing separately on the same form," both spouses have to complete columns A and B of the standard deduction worksheet. If you are filing Montana Form 2M, you have to complete column A only.

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
1. Enter your Montana adjusted gross income from Form 2, line 40 or Form 2M, line 35 here 1.			1.
2. Multiply the amount on line 1 by 20% (0.20) and enter the result here 2.			2.
3. Enter here the amount below that corresponds to your filing status 3.			3.
<p>If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c or Form 2M filing status 1) enter \$3,710. This is your maximum standard deduction.</p> <p>If your filing status is joint or head of household (Form 2 filing status 2 or 4 or Form 2M filing status 2 or 3) enter \$7,420. This is your maximum standard deduction.</p>			
4. Enter here the amount from line 2 or 3, whichever is smaller 4.			4.
5. Enter here the amount below that corresponds to your filing status 5.			5.
<p>If your filing status is single or separately (Form 2 filing status 1, 3a, 3b, or 3c or Form 2M filing status 1) enter \$1,650. This is your minimum standard deduction.</p> <p>If your filing status is joint or head of household (Form 2 filing status 2 or 4 or Form 2M filing status 2 or 3) enter \$3,300. This is your minimum standard deduction.</p>			
6. Enter here and on Form 2, line 42, or Form 2M, line 37 the amount from lines 4 or 5, whichever is larger. This is your standard deduction 6.			6.

Worksheet VI – Itemized Deduction Worksheet

	Column A (for single, joint, separate, or head of household)	Column B (for spouse when filing separately using filing status 3a)	
1. Enter your total itemized deductions from Form 2, Schedule III, line 30 or Form 2M, Schedule I, line 28 here 1.			1.
2. Enter here the amount below that corresponds to the form you are filing 2.			2.
<p>If you are filing Form 2, add lines 4, 5, 6, 7e, 15, 19, 20, 27 and 29 from Schedule III, and enter the result on line 2.</p> <p>If you are filing Form 2M, add lines 4, 5, 6, 7e, 14, 18, 19 and 26 from Schedule I, and enter the result on line 2.</p>			
3. Subtract line 2 from line 1 and enter the result here. If the result is zero, stop here, and enter the amount from line 1 above on Form 2, line 42 or Form 2M, line 37. You do not have to complete this worksheet 3.			3.
4. Multiply the amount on line 3 above by 80% (0.80) and enter the result here 4.			4.
5a. Enter your Montana adjusted gross income from Form 2, line 40 or form 2M, line 35 here 5a.			5a.
5b. Enter here \$150,500 or \$75,250 if married filing separately 5b.			5b.
6. Subtract line 5b from line 5a. If the result is zero or less, stop here, and enter the amount from line 1 above on Form 2, line 42 or Form 2M, line 37. You do not have to complete this worksheet 6.			6.
7. Multiply line 6 by 3% (0.03) and enter the result here 7.			7.
8. Enter the smaller of the amounts on line 4 or line 7 here. 8.			8.
9. Multiply line 8 by 67% (0.67) and enter the result here and on Form 2, Schedule III, line 31 or Form 2M, Schedule I, line 29. This is the amount of your itemized deductions not allowed. 9.			9.